

**Amendments to the Claims**

This listing of claims will replace all prior versions and listings of claims in the application:

Please cancel claims 5-7.

1. (Original) A method of generating a billing record by a telecommunication service provider for at least one telecommunication service subscriber, the method comprising:  
retrieving sample telephone call transaction data for the subscriber;  
processing the sample telephone call transaction data in accordance with service rate plans of competitive telecommunication service providers;  
generating an estimated toll amount for the transaction data for each service rate plan;  
comparing estimated toll amounts;  
based on the comparison, determining a lowest toll amount;  
deducting a constant amount from the lowest toll amount;  
based on the deduction, forming a final toll amount; and  
generating the billing record for the subscriber based on the final toll amount.
2. (Original) The method of claim 1 wherein retrieving sample telephone call transaction data comprises retrieving transaction data for a plurality of telephone calls placed by the subscriber during a time period.
3. (Original) The method of claim 1 wherein retrieving sample telephone call transaction data comprises retrieving transaction data for calls placed by the subscriber during a monthly billing period.
4. (Original) The method of claim 1 wherein retrieving sample telephone call transaction data comprises retrieving a time of day, a date, a duration and a call destination for a plurality of calls.
- 5-7. (Cancelled)